HIGH COURT OF UTARANCHAL AT NAINITAL

Assessment Year 1987-88

Sales Tax Revision No. 49 of 2003
(Old No. 837/1991)

The commissioner Sales Tax s
U.P. Lucknown. .... Applicant

Vs

S/S Kashipur Rice Mills,
Private Limited, Kashipur. .....Respondents

Sri Pitamber Mulekhi, learned Additional Advocate General for the State.
Sri S.K. Posti, learned counsel for the opposite party.

Dated: 27-4-2006

Hon'ble B.S. Verma, J.

Heard Sri Pitamber Maulekhi learned Additional Advocate General for the State and Sri S.K. Posti learned counsel for the opposite party.

The present revision has been filed under Section 11(A) of the U.P. Sales Tax Act against the order dated 21-2-1991 passed by the Trade Tax Tribunal, Haldwani.

In the present revision the following question has been raised by the applicant for consideration of this Court:-

"Whether on the facts and in the circumstances of the case, the Sales Tax Tribunal was legally justified to hold that the Sales Tax exemption was available to the dealer on the Sale of by-product even though the said commodity had not been mentioned in the eligibility certificate issued to the dealer by the competent authority."

In the last paragraph of the impugned order passed by the Tribunal it has categorically been stated that the representative of the State has admitted that in view of the notification issued by the Government there is no tax liability for the sale of Bhusi on the part of the respondent, which was obtained as a result of manufacturing process.

It is an admitted case between the parties that the recognition certificate was issued to the respondent for manufacturing of the rice, which was exempted. In view of the said notification there is no liability of the payment of tax for the sale of the Bhusi as stated by the Departmental representative before the Tribunal. Hence, there is no illegality in the impugned order.

The Sales Tax Revision is hereby dismissed accordingly.

(B.S.Verma, J)

Dated:- 27-4-2006
M.K.